# Transportation Safety Board of Canada

## 2013–14

## Departmental Performance Report

Kathleen Fox
Chair
Transportation Safety Board of Canada

Peter Van Loan
Leader of the Government in the House of Commons

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# Foreword

Departmental Performance Reports are part of the Estimates family of documents. Estimates documents support appropriation acts, which specify the amounts and broad purposes for which funds can be spent by the government. The Estimates document family has three parts.

Part I (Government Expenditure Plan) provides an overview of federal spending.

Part II (Main Estimates) lists the financial resources required by individual departments, agencies and Crown corporations for the upcoming fiscal year.

Part III (Departmental Expenditure Plans) consists of two documents. Reports on Plans and Priorities (RPPs) are expenditure plans for each appropriated department and agency (excluding Crown corporations). They describe departmental priorities, strategic outcomes, programs, expected results and associated resource requirements, covering a three-year period beginning with the year indicated in the title of the report. Departmental Performance Reports (DPRs) are individual department and agency accounts of actual performance, for the most recently completed fiscal year, against the plans, priorities and expected results set out in their respective RPPs. DPRs inform parliamentarians and Canadians of the results achieved by government organizations for Canadians.

Additionally, Supplementary Estimates documents present information on spending requirements that were either not sufficiently developed in time for inclusion in the Main Estimates or were subsequently refined to account for developments in particular programs and services.

The financial information in DPRs is drawn directly from authorities presented in the Main Estimates and the planned spending information in RPPs. The financial information in DPRs is also consistent with information in the Public Accounts of Canada. The Public Accounts of Canada include the Government of Canada Consolidated Statement of Financial Position, the Consolidated Statement of Operations and Accumulated Deficit, the Consolidated Statement of Change in Net Debt, and the Consolidated Statement of Cash Flow, as well as details of financial operations segregated by ministerial portfolio for a given fiscal year. For the DPR, two types of financial information are drawn from the Public Accounts of Canada: authorities available for use by an appropriated organization for the fiscal year, and authorities used for that same fiscal year. The latter corresponds to actual spending as presented in the DPR.

The Treasury Board *Policy on Management, Resources and Results Structures* further strengthens the alignment of the performance information presented in DPRs, other Estimates documents and the Public Accounts of Canada. The policy establishes the Program Alignment Architecture of appropriated organizations as the structure against which financial and non-financial performance information is provided for Estimates and parliamentary reporting. The same reporting structure applies irrespective of whether the organization is reporting in the Main Estimates, the RPP, the DPR or the Public Accounts of Canada.

A number of changes have been made to DPRs for 2013–14 to better support decisions on appropriations. Where applicable, DPRs now provide financial, human resources and performance information in Section II at the lowest level of the organization's Program Alignment Architecture.

In addition, the DPR's format and terminology have been revised to provide greater clarity, consistency and a strengthened emphasis on Estimates and Public Accounts information. As well, departmental reporting on the Federal Sustainable Development Strategy has been consolidated into a new supplementary information table posted on departmental websites. This new table brings together all of the components of the Departmental Sustainable Development Strategy formerly presented in DPRs and on departmental websites, including reporting on the Greening of Government Operations and Strategic Environmental Assessments. Section III of the report provides a link to the new table on the organization's website. Finally, definitions of terminology are now provided in an appendix.

# Chair's Message

At the Transportation Safety Board of Canada, we know that whenever an accident occurs, Canadians expect the answers to three key questions: what happened, why did it happen, and what can be done to prevent it from happening again? And because openness and transparency are the keys to building and maintaining trust, we make sure to report publicly on all our findings.

It's that same desire for transparency that informs all of our work. So when we say we're going to do something, we make sure to let people know whether we're successful. The Departmental Performance Report is our report card for 2013–14. It identifies how we utilized our human and financial resources, as well as the progress we made toward achieving our plans and priorities. This past year, we further streamlined our operations in keeping with reductions in the federal budget. This was done largely by eliminating positions, rationalizing our operations such as closing our warehouse and library, as well as reducing the use of printed materials to the extent possible. We also improved our information management by taking significant steps to improve our modal databases; and we continued to leverage new technologies to reach Canadians, government and industry. This was perhaps most evident in a move to share more data with Canadians, as well as in the increased use of TSB's various social media platforms—notably Twitter, Flickr, and YouTube, where the number of followers and views experienced significant growth.

However, there is always room for improvement, particularly with goals as ambitious as ours. For example, the organization continues to face challenges in meeting its timeliness objectives for the publication of final investigation reports. Although our performance management framework was reviewed and tweaked during the year, we are maintaining our performance targets unchanged and we will renew our efforts to improve our performance.

While a lot has been accomplished, there is always more to be done. Canadians can rest assured knowing that, as we move forward, one thing will always remain constant: our desire to make this country's transportation system as safe as it can be. To that end, the TSB will continue to investigate accidents, identify their causes and contributing factors, and then push for the improvements that need to be made—be it on our waterways, along our pipelines or railways, or in our skies.

# Section I: Organizational Expenditure Overview

## Organizational Profile

**Minister:** Peter Van Loan

**Deputy Head:** Kathleen Fox

**Ministerial portfolio**: Privy Council

**Main legislative authorities:**
*Canadian Transportation Accident Investigation and Safety Board Act*,[i] S.C. 1989, c. 3

**Year established:** 1990

## Organizational Context

## Raison d'être

The Canadian Transportation Accident Investigation and Safety Board is referred to as the Transportation Safety Board of Canada (TSB) in its day-to-day activities. The TSB is an independent agency created in 1990 by an Act of Parliament. It operates at arm's length from other government departments and agencies to ensure that there are no real or perceived conflicts of interest. TSB's sole objective is to advance air, marine, rail and pipeline transportation safety. This mandate is fulfilled by conducting independent investigations into selected transportation occurrences to identify the causes and contributing factors, and the safety deficiencies evidenced by an occurrence. The TSB makes recommendations to reduce or eliminate any such safety deficiencies and reports publicly on its investigations. The TSB then follows-up with stakeholders to ensure that safety actions are taken to reduce risks and improve safety.

The TSB may also represent Canadian interests in foreign investigations of transportation accidents involving Canadian registered, licensed or manufactured aircraft, ships or railway rolling stock. In addition, the TSB carries out some of Canada's obligations related to transportation safety at the International Civil Aviation Organization (ICAO) and the International Maritime Organization (IMO).

The Leader of the Government in the House of Commons is the designated minister for the purposes of tabling the TSB's administrative reports in Parliament, such as the Report on Plans and Priorities and Departmental Performance Report. The TSB forms part of the Privy Council portfolio of departments and agencies.

## Responsibilities

The TSB exists as an independent investigation body with the sole goal of advancing transportation safety. Since its inception in 1990, the TSB has conducted thousands of investigations across the modes for which it is responsible.

The TSB is one of many Canadian and foreign organizations involved in improving transportation safety nationally and internationally. Because it has no formal authority to regulate, direct or enforce specific actions, the TSB can only succeed in fulfilling its strategic outcome through the actions of others. Operating at arm's length from other federal departments involved in the transportation field, the Board must present its findings and recommendations in such a manner that compels others to act. This implies ongoing dialogue, information sharing and strategic coordination with organizations such as Transport Canada, the National Energy Board and the Canadian Coast Guard. The TSB must engage industry and foreign regulatory organizations in a similar fashion. Through various means, the TSB must present compelling arguments that will convince these "agents of change" to take action in response to identified safety deficiencies.

As one of the world leaders in its field, the TSB shares its investigation techniques, methodologies and tools with foreign safety organizations by inviting them to participate in in-house investigator training programs or through bilateral meetings and exchanges. Under the terms of international agreements, the TSB also provides investigation assistance to foreign safety organizations, such as decoding and analyzing flight recorder data or overseeing engine tear-downs. The TSB also shares data and reports with sister organizations, in addition to participating in international working groups and studies to advance transportation safety.

For more details on the TSB investigation process or the links between the TSB and other federal organizations visit the TSB website.[ii]

## Strategic Outcome and Program Alignment Architecture

The structure below illustrates the program activities framework that contributes to the achievement of the TSB strategic outcome.

**Strategic Outcome:** The risks to the safety of the transportation system are reduced

- **1.1 Program:** Air Investigations
- **1.2 Program:** Marine Investigations
- **1.3 Program:** Rail Investigations
- **1.4 Program:** Pipeline Investigations

**Internal Services**

## Organizational Priorities

The TSB Strategic Plan[iii] outlines the four strategic objectives and associated priorities that have been identified by senior management for the period of 2011–12 to 2015–16 in order to achieve its strategic outcome. This plan provides the framework that guides the identification of annual priorities, key activities and the TSB's investment decision-making for the current exercise.

The following table shows the progress achieved against the priorities identified in our 2013-14 Report on Plans and Priorities.

| Priority | Type[1] | Programs |
|---|---|---|
| Strengthened organizational readiness | Ongoing | ▸ Air Investigations<br>▸ Marine Investigations<br>▸ Rail Investigations<br>▸ Pipeline Investigations |
| **Summary of Progress** | | |
| In 2013-14 the TSB continued to focus on strategic human resources management by investing in the training and development of its employees. To this end, the TSB Investigator Training Program was updated to include (a) a new approach to investigative interviewing that consists of an initial course, structured-on-the-job training and a recurrent course; (b) practical training on the safety analysis database; and (c) improved eLearning.<br><br>We continued to strategize and convert traditional classroom training into eLearning modules and other learning products for a blended and more efficient learning approach. We enhanced the availability and timeliness of awareness training to our employees by introducing eLearning for such training as the Transportation of Dangerous Goods, Workplace Hazardous Materials Information System (WHMIS), and Canada Labour Code. Individual learning plans are used to ensure employees maintain and enhance their required skills. In addition, the facilitation skills of investigators responsible to facilitate in-house courses were enhanced through the development and delivery of a one day course supplemented with eLearning on the theory of adult education.<br><br>Work has continued on the modernization of the Manual of Investigations, various guidance documents and work tools. New directives and revised training are in various stages of development on the management of Critical Incident Stress, investigative interviewing procedures, documenting investigation activities, assessing responses to safety recommendations and the management of multimedia products. | | |

1 "Type" in the tables on pp. 3, 4 and 5 is defined as follows: ongoing: committed to at least three fiscal years prior to the subject year of the Report on Plans and Priorities.

| Priority | Type | Programs |
|---|---|---|
| Improved information and data management | Ongoing | ▸ Air Investigations<br>▸ Marine Investigations<br>▸ Rail Investigations<br>▸ Pipeline Investigations |

**Summary of Progress**

Progress on planned projects to improve information management was mixed.

- As planned, the TSB completed the modernization of the database that manages information on Marine occurrences and work was initiated on the modernization of the Air occurrences database.
- Very little progress was made on finalizing the formal identification of TSB's information resources of business value and developing new information management policies and practices, as a result of reorganizations and vacancies within the Internal Services program.
- The development of a multi-modal safety communications tracking tool to monitor safety issues was deferred until 2014-15 due to other corporate priorities such as the Rail occurrence investigation in Lac-Mégantic which consumed significant TSB resources.
- Progress was made on investigating options for more broadly sharing safety information, which resulted in the TSB making its monthly occurrence statistics for 2014 available through the data.gc.ca portal
- The TSB continues to meet its ongoing objective of communicating with stakeholders through traditional media and through the TSB social media channels, the departmental website, as well as through its outreach program.

| Priority | Type | Programs |
|---|---|---|
| Increased awareness of the TSB | Ongoing | ▸ Air Investigations<br>▸ Marine Investigations<br>▸ Rail Investigations<br>▸ Pipeline Investigations |

**Summary of Progress**

The TSB Communications Branch continues to leverage new technologies and expand communications activities to improve awareness of its products and services. Standard TSB communications practices include the issuing of an immediate advisory notice to media once investigators are deployed to an accident. During investigations, webpages are created, and updates are provided through traditional and social media when appropriate; all final reports are communicated through news releases, and major investigation reports are released through a news conference. Due to the number of high profile investigations over the past few years, including the tragic Lac-Mégantic train accident last year, awareness of the TSB has increased significantly. Because of these accidents, and with an increased use of social media tools such as the TSB blog, Twitter, Flickr and YouTube, the TSB is reaching a broader and more diverse audience than ever before.

| Priority | Type | Programs |
|---|---|---|
| Increased effectiveness of TSB products and services | Ongoing | ▸ Air Investigations<br>▸ Marine Investigations<br>▸ Rail Investigations<br>▸ Pipeline Investigations |

**Summary of Progress**

Delivering on the objectives of year two of the TSB's strategic communications framework, the TSB continued to push for timely action in response to its safety recommendations through investigation report releases and various outreach activities.

The goal of the outreach program supports the TSB's advocacy role to present compelling arguments for the uptake of its outstanding recommendations. The revised outreach program is reaching more and more stakeholders and increasing the awareness of the TSB and its services. In fact, in 2013-14, there were approximately 101 outreach events where TSB Board members or employees met with stakeholders. Notably, the TSB communicated changes to its regulations to all key stakeholders in each transportation mode.

The TSB continues to communicate regularly through traditional and social media, and through its website with a view to reaching those regulators and transportation change agents who can effect change. While the uptake on its recommendations is improving in some modes, there is still much work yet to be done-particularly in the aviation sector.

## Risk Analysis

The TSB operates within the context of a very large and complex Canadian and international transportation system. The following strategic risks were identified for 2013–14. Each of these risks represents a potential threat to the achievement of the department's strategic objectives.

### Key Risks

**Safeguarding, Retention and Retrieval of Information**

| Risk | Risk Response Strategy | Link to Program Alignment Architecture |
|---|---|---|
| The TSB's work is fundamentally reliant on the collection, retention, management and analysis of occurrence information. The TSB must therefore ensure that information is current, appropriately stored and readily accessible to employees. | The TSB has an established Investigation Management System as well as a database application for each transportation mode in which investigation and occurrence information is collected and managed. The platforms on which the databases of occurrence information are maintained are being modernized to remain current with new technology. | ▸ Air Investigations<br>▸ Marine Investigations<br>▸ Rail Investigations<br>▸ Pipeline Investigations |

Ineffective safeguarding, retention and retrieval of information pose a risk to the achievement of the TSB mandate. The TSB must continue to enhance the processes, tools and technology in support of the management of its information resources to mitigate the risk of losing critical information and corporate knowledge. In particular the TSB is increasing its monitoring of information management practices with respect to the classification, storage and retention of occurrence information with the objective of ensuring a consistent application by all employees. The TSB is also investigating options for improving the tools for storing information in the Investigation Management System to ensure compliance with information management policy requirements.

**Protection of Investigation Information**

| Risk | Risk Response Strategy | Link to Program Alignment Architecture |
|---|---|---|
| In recent years, there has been a greater push on the TSB to release privileged information such as on-board voice recordings and transcripts, as well as witness statements. The *Canadian Transportation Accident Investigation Safety Board Act* requires this information to be protected; however, this protection may be challenged for release under the *Access to Information Act*, the *Privacy Act* or through court proceedings. | The TSB has established processes and tools to handle access to information requests to ensure that protected information is redacted prior to external release. The volume of documents to review in some cases is extremely large, which increases the risk of errors being made in the processing of requests.<br><br>Awareness-raising programs and training are offered to staff on the *Canadian Transportation Accident Investigation Safety Board Act*, the *Access to Information Act* and the *Privacy Act*. | ▸ Air Investigations<br>▸ Marine Investigations<br>▸ Rail Investigations<br>▸ Pipeline Investigations |

The perception that privileged information will be made available to the public or in court proceedings may affect witnesses' willingness to share information with the TSB and thus may compromise the effectiveness of its operations. In order to mitigate this risk, TSB's position on the necessity of restricting access to privileged information is being consistently maintained and defended by its legal services. Where appropriate, the TSB continues to invest financial resources to defend its position in court. The TSB is reviewing its policies and directives with respect to the information management and requests for access to information to ensure their effectiveness in protecting privileged information.

**Recruitment, Development and Maintenance of a Knowledgeable Workforce**

| Risk | Risk Response Strategy | Link to Program Alignment Architecture |
|---|---|---|
| The success of the TSB and its credibility depends largely on the expertise, professionalism and competence of its employees. Certain key positions at the TSB are "one deep" which means that there is only one person responsible for a specific task, with limited back-up. In addition, some of these key positions also require strong managerial and technical skills. Given the on-going attrition due to employee retirements, the loss of expertise and knowledge may pose a significant risk to the TSB's success. | Department-wide staffing plans are prepared and monitored twice a year. For key positions, funding is made available to allow new staff to be hired a few months early while departing staff are still available for knowledge transfer.<br><br>Staffing pools are established to facilitate hiring for investigator positions. Qualified resources are identified to fill positions on short-term basis.<br><br>The TSB Executive Committee monitors staffing, turnover, training and other relevant human resources statistics to monitor for possible workforce issues and implement corrective action as required. | ▸ Air Investigations<br>▸ Marine Investigations<br>▸ Rail Investigations<br>▸ Pipeline Investigations |

The TSB must be ready to respond to occurrences. Inadequate human resources or inexperienced personnel could impact the department's ability to meet urgent operational requirements and public expectations. An ineffective response could result in negative public perceptions of the TSB's effectiveness which could seriously impact the TSB's credibility. The TSB is increasing its efforts to maintain its knowledge base and technical expertise through effective recruitment, training and development in order to mitigate this risk.

**Financial Resources**

| Risk | Risk Response Strategy | Link to Program Alignment Architecture |
|---|---|---|
| Progressive reductions of the TSB's budget will be fully implemented by the end of 2014–15. The TSB anticipates being able to reduce its planned spending without significantly affecting the number or timeliness of investigations. However, the reductions in funding have significantly reduced the flexibility in the TSB's budget to respond to unforeseen changes in its operating environment. | The TSB Executive Committee monitors spending on a monthly basis and reviews budget allocations on a quarterly basis. The TSB will continue to look for opportunities where spending can be minimized in order to provide financial flexibility to respond to changes in priorities that may occur in the year.<br><br>The TSB has provisions in place to seek incremental funding from Parliament for major occurrence investigations. | ▸ Air Investigations<br>▸ Marine Investigations<br>▸ Rail Investigations<br>▸ Pipeline Investigations |

The TSB's expenditures are influenced by the number and complexity of transportation occurrences. A significant transportation accident or flurry of smaller size occurrences could significantly increase expenditures and result in resource pressures beyond the TSB's available funding. Another risk to TSB's financial resources is progressive reductions in funding announced as a result of government-wide fiscal restraint measures, which reduce the flexibility in the TSB's budget. There is a risk that further budget reductions and/or significant increases in operating costs will impact the delivery of TSB's mandate. The TSB will continue to closely monitor its financial situation and take any necessary actions to ensure that it can continue to effectively deliver on its mandate of advancing transportation safety.

## Actual Expenditures

**Budgetary Financial Resources (dollars)**

| 2013–14 Main Estimates | 2013–14 Planned Spending | 2013–14 Total Authorities Available for use | 2013–14 Actual Spending (authorities used) | Difference (actual minus planned) |
|---|---|---|---|---|
| 29,568,029 | 30,168,000 | 33,483,068 | 33,303,194 | 3,135,194 |

**Human Resources (Full-time equivalents—FTEs)**

| 2013–14 Planned | 2013–14 Actual | 2013–14 Difference (actual minus planned) |
|---|---|---|
| 227 | 207 | (20) |

**Budgetary Performance Summary for Strategic Outcome and Programs (dollars)**

| Strategic Outcome, Programs and Internal Services | 2013–14 Main Estimates | 2013–14 Planned Spending | 2014–15 Planned Spending | 2015–16 Planned Spending | 2013–14 Total Authorities Available for use | 2013-14 Actual Spending (authorities used) | 2012–13 Actual Spending (authorities used) | 2011–12 Actual Spending (authorities used) |
|---|---|---|---|---|---|---|---|---|
| Air Investigations | 13,128,285 | 13,334,239 | 13,340,998 | 13,186,999 | 14,750,720 | 14,671,477 | 13,670,313 | 14,441,902 |
| Marine Investigations | 4,730,913 | 4,914,585 | 4,999,311 | 4,943,311 | 5,486,825 | 5,457,349 | 5,831,259 | 4,619,751 |
| Rail Investigations | 4,730,913 | 4,893,928 | 4,955,098 | 4,899,098 | 6,920,995 | 6,883,816 | 4,703,146 | 5,105,686 |
| Pipeline Investigations | 443,524 | 446,520 | 590,019 | 583,019 | 355,351 | 353,442 | 457,077 | 525,154 |
| **Strategic Outcome Subtotal** | 23,033,635 | 23,589,271 | 23,885,426 | 23,612,427 | 27,513,891 | 27,366,084 | 24,661,795 | 24,692,493 |
| Internal Services | 6,534,574 | 6,578,728 | 6,493,502 | 6,416,501 | 5,969,177 | 5,937,110 | 6,994,482 | 7,101,288 |
| **Total** | 29,568,209 | 30,168,000 | 30,378,928 | 30,028,928 | 33,483,068 | 33,303,194 | 31,656,277 | 31,793,781 |

The TSB is financed by the Government of Canada through Parliamentary authorities. *Canada's Economic Action Plan 2012* (Budget 2012) called upon the TSB to reduce its operating expenditures by $0.8 million by 2013-14 and by $1.3 million by 2014–15. These permanent reductions are reflected in the TSB's planned spending amounts for 2013–14 and onward.

The 2011-12 to 2013-14 Actual Spending presented above are actual expenditures as presented in the Public Accounts of Canada. Planned Spending for 2014-15 and 2015-16 is estimated based

on funding anticipated to be received through Main Estimates plus an estimated amount for compensation adjustments. Planned Spending for 2014-15 also includes an estimated amount for the carry-forward of unused funding from the previous year.

The significant increase between 2013-14 Planned Spending and 2013-14 Total Authorities (available for use) is primarily explained by the following factors:

- Funding of $965,000 in incremental funding for the investigation of the rail accident in Lac-Mégantic through Supplementary Estimates B;
- Funding of $1.3 million through TBS vote transfers for salary-related expenditures (severance and parental benefits);
- Higher than estimated funding for compensation adjustments and for lapsed funds carried forward from the 2012-13 fiscal year; and
- A reduction of $24,000 for the Budget 2013 government-wide travel reductions.

It is important to note that the TSB did not request its full entitlement for salary-related expenditures (severance and parental benefits) as it anticipated having a lapse under its operating vote. The receipt and installation of an X-Ray Computed Tomography System was planned for the last quarter of 2013-14; however delivery was delayed by the supplier to the first quarter of 2014-15. This resulted in additional carry-forward funding of approximately $656,000 that will be available to the TSB in 2014-15 to offset the deferred expenditure of $612,000 incurred in the first quarter of 2014-15.

## Alignment of Spending With the Whole-of-Government Framework

**Alignment of 2013–14 Actual Spending with the Whole-of-Government Framework[iv]**

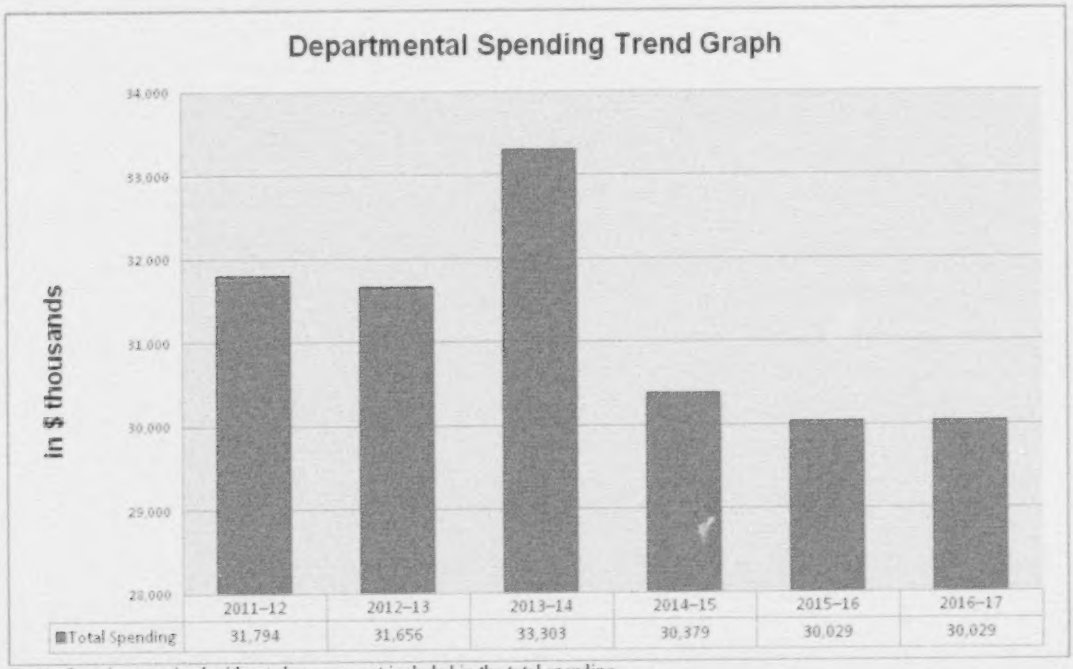
**(dollars)**

| Strategic Outcome | Program | Spending Area | Government of Canada Outcome | 2013–14 Actual Spending |
|---|---|---|---|---|
| Risks to the safety of the transportation system are reduced | 1.1 Air Investigations | Social Affairs | A safe and secure Canada | 14,671,477 |
| | 1.2 Marine Investigations | | | 5,457,349 |
| | 1.3 Rail Investigations | | | 6,883,816 |
| | 1.4 Pipeline Investigations | | | 353,442 |

**Total Spending by Spending Area (dollars)**

| Spending Area | Total Planned Spending | Total Actual Spending |
|---|---|---|
| Social Affairs | 23,589,271 | 27,366,084 |

## Departmental Spending Trend




Costs of services received without charge are not included in the total spending.

Spending in fiscal years 2011-12 and 2012-13 was consistent with previous years. The increase in spending of $1.65 million in 2013-14 compared to 2012-13 is primarily explained by the investigation of the rail accident in Lac-Mégantic, Quebec. The TSB incurred incremental expenditures of $1.1 million for this investigation. Major cost items associated with this investigation were: overtime, travel, on-site expenses for specialists and contractors, short-term staffing of investigators, critical incident stress management services, miscellaneous supplies and rentals at the site. The remaining increase in spending in 2013-14 is explained by retroactive payments to employees resulting from the ratification of collective agreements for salary increments and the optional payout for partial or full liquidation of accumulated severance benefits. This employee benefit provision has ceased as part of collective bargaining negotiations for certain employee groups and changes to conditions of employment for executives and non-represented employees. Offsetting these increases in expenditures are the reductions in spending implemented by the TSB as a result of the Budget 2012 required savings measure of $0.8 million.

Projected spending for fiscal years 2014–15 to 2016–17 are lower as they consist of funding anticipated to be received through Main Estimates plus an estimated amount for compensation adjustments for terminable allowances. These years do not include estimates of anticipated funding received through transfers from Treasury Board Secretariat Vote 30 related to the payout of severance pay and other salary-related items, given that these amounts cannot be estimated with some certainty.

## Estimates by Vote

For information on the TSB's votes and statutory expenditures, consult the *Public Accounts of Canada 2014* on the Public Works and Government Services Canada website.[v]

# Section II: Analysis of Programs by Strategic Outcome

## Strategic Outcome: The risks to the safety of the transportation system are reduced.

### Programs

As shown in the 2013–14 Main Estimates, the TSB has the following four key programs:

- Air Investigations
- Marine Investigations
- Rail Investigations
- Pipeline Investigations

## Program 1.1 - Air Investigations

### Description

Under the Air Investigations Program, the TSB conducts independent investigations into selected air transportation occurrences in or over Canada and in certain circumstances internationally, to identify causes and contributing factors. This program includes the publication of investigation reports, the formulation of recommendations to improve safety, the communication of safety information, the conduct of outreach activities to advocate for changes, and the follow-up on responses to recommendations and other safety communications. The Air Investigations program also includes the fulfillment of Canada's obligations related to transportation safety as required by the International Civil Aviation Organization. This program is governed by the *Canadian Transportation Accident Investigation and Safety Board Act*, the *Transportation Safety Board Regulations*, and Annex 13 of the Convention on International Civil Aviation.

**Budgetary Financial Resources (dollars)**

| 2013–14 Main Estimates | 2013–14 Planned Spending | 2013–14 Total Authorities Available for use | 2013–14 Actual Spending Authorities used | 2013-14 Difference (actual minus planned) |
|---|---|---|---|---|
| 13,128,285 | 13,334,239 | 14,750,720 | 14,671,477 | 1,337,238 |

**Human Resources (Full-Time Equivalents [FTEs])**

| 2013–14 Planned | 2013–14 Actual | 2013–14 Difference (actual minus planned) |
|---|---|---|
| 103 | 90 | (13) |

**Performance Results**

| Expected Results | Performance Indicators | Targets | Actual Results |
|---|---|---|---|
| Safety deficiencies in the aviation industry are addressed | Percentage of responses to recommendations assessed as Fully Satisfactory (since TSB's creation) | 65% by March 31, 2014 | Not met: 61% |
| | Percentage of safety advisories on which safety actions have been taken | 60% by March 31, 2014 | Exceeded: 100% 1 safety advisory was issued during the year |
| Air investigations are efficient | Average time for completing investigation reports | 450 days by March 31, 2014 | Not met: 639 days |
| | Percentage of investigations completed within the published target time | 75% by March 31, 2014 | Not met: 14% |

## Performance Analysis and Lessons Learned

A total of 20 air investigations were started in 2013–2014 (27 in 2012-13), and 42 investigations were completed (26 in 2012-13). The average duration of completed investigations was 639 days, up from the 2012–2013 average of 549. This increase resulted from the complexity of a few large investigations, the workload in completing some older investigations, as well as delays in staffing vacant positions.

The TSB faces significant challenges in achieving its performance targets in the Air Investigations Program. The main challenges were: a high staff turnover – resulting in a number of vacant positions, gaps in investigator skills and training, a heavy workload in the centralized quality assurance group and in the specialized support areas, the level of effort required to complete some very complex investigations, and the need to catch-up on a small backlog of older cases.

During the year, the Air Investigations Branch undertook a review of its key business processes and its organizational structure. This review led to the development of an action plan containing a series of measures aimed at addressing the major challenges and improving performance. For example, technical writers will be hired to assist the investigators in creating better quality reports. Reviews will now be done more scrupulously at the Regional Manager level. The technical writers will provide training to investigators on report writing to strengthen their skills. Human resources plans will be reviewed and updated to ensure that people with the right skills are hired in a timely manner. The Communications Branch and the Operational Services Branch are also examining their own business processes in order to identify options to improve their efficiency.

The TSB is not satisfied with the results achieved on the Air safety recommendations. The TSB continues to see the same causes and contributing factors year after year—causes and contributing factors that relate directly to outstanding TSB recommendations. Despite this overall trend, there has been some success on a limited number of recommendations. The status of 5 recommendations has changed to Fully Satisfactory and 2 of these recommendations date back to 1990—the TSB's first year of operations. The slow pace of risk reduction in the aviation industry is a troubling recurring theme, and the Board continues to press hard for improvement in the uptake of its recommendations.

The Air Investigations Program's actual authorities and spending were higher than planned as a result of retroactive payments to employees for salary increments and optional payouts for partial or full liquidation of accumulated severance benefits following the ratification of collective agreements in the year, which affected the majority of Air Investigation employees. This program utilized the majority of its planned human resources; the difference between planned and actual of 13 FTEs is due to 5 vacancies in Air investigator positions and 8 vacancies in specialized support service areas that support all 4 programs within the TSB (e.g. human factors, laboratory analysis, report production). As the largest program, the Air Investigations Program is allocated the largest share of specialized support services for reporting purposes. Efforts are being made to minimize the number of vacant positions in future by initiating staffing processes earlier and creating pools of prequalified candidates. Where appropriate, the TSB contracts or engages short term resources to cover the workload of vacant positions.

## Program 1.2 - Marine Investigations

**Description**

Under the Marine Investigations Program, the TSB conducts independent investigations into selected marine transportation occurrences in Canada, and in certain circumstances internationally to identify causes and contributing factors. This program includes the publication of investigation reports, the formulation of recommendations to improve safety, the communication of safety information, outreach activities to advocate for change, and the follow-up on responses to recommendations and other safety communications. The Marine Investigations program also includes the fulfillment of some of Canada's obligations related to transportation safety as required by the International Maritime Organization. This program is governed by the *Canadian Transportation Accident Investigation and Safety Board Act*, the *Transportation Safety Board Regulations*, and the Casualty Investigation Code of the International Maritime Organization.

**Budgetary Financial Resources (dollars)**

| 2013–14 Main Estimates | 2013–14 Planned Spending | 2013–14 Total Authorities Available for use | 2013–14 Actual Spending (authorities used) | 2013-14 Difference (actual minus planned) |
|---|---|---|---|---|
| 4,730,913 | 4,914,585 | 5,486,825 | 5,457,349 | 542,764 |

**Human Resources (Full-Time Equivalents [FTEs])**

| 2013–14 Planned | 2013–14 Actual | 2013–14 Difference (actual minus planned) |
|---|---|---|
| 36 | 34 | (2) |

**Performance Results**

| Expected Results | Performance Indicators | Targets | Actual Results |
|---|---|---|---|
| Safety deficiencies in the marine industry are addressed | Percentage of responses to recommendations assessed as Fully Satisfactory (since TSB's creation) | 80% by March 31, 2014 | Exceeded: 82% |
| | Percentage of safety advisories on which safety actions have been taken | 60% by March 31, 2014 | Not Met: 33% 6 safety advisories issued during the year |
| Marine investigations are efficient | Average time for completing investigation reports | 450 days by March 31, 2014 | Mostly met: 458 days |
| | Percentage of investigations completed within the published target time | 75% by March 31, 2014 | Not met: 31% |

### Performance Analysis and Lessons Learned

In 2013-14, 11 marine investigations were started (12 in 2012-13) and 13 were completed (10 in 2012-13). The timeliness for completing Marine investigation reports missed the target by 8 days (458 days average) and improved from the previous year (522 days, or 460 days when the fishing vessels safety investigation is excluded from the calculation). Performance improvements have been achieved as a result of changes to the investigation report writing process and the reorganization of human resources. These changes are expected to yield further improvements in performance results over the coming year.

The target percentage of responses to recommendations assessed as Fully Satisfactory has been exceeded. However, continued efforts will be made to encourage the regulator and industry to focus on the remaining recommendations and to take appropriate safety actions. It is expected that all performance targets will be completely met in future years.

The Marine Investigations Program's actual authorities and spending were higher than planned as a result of retroactive payments to employees for salary increments and optional payouts for partial or full liquidation of accumulated severance benefits following the ratification of the Technical Services collective agreement, which covers the majority of Marine Investigations employees. Additionally, a reorganization of the Marine Investigations Branch was implemented in 2013-14 resulting in one-time Work Force Adjustment expenses. This program utilized the majority of its planned human resources; the difference between planned and actual of 2 FTEs is due to vacancies related to employee attrition and delays in staffing arising from the reorganization.

## Program 1.3 - Rail Investigations

### Description

Under the Rail Investigations Program, the TSB conducts independent investigations into selected rail transportation occurrences to identify causes and contributing factors. This program includes the publication of investigation reports, the formulation of recommendations to improve safety, the communication of safety information, undertaking outreach activities to advocate for change, and the follow-up on responses to recommendations and other safety communications. The Rail Investigations program also includes the provision of assistance, upon request, to the provinces for the investigation of short-line railway occurrences under provincial jurisdiction. This program is governed by the *Canadian Transportation Accident Investigation and Safety Board Act* and the *Transportation Safety Board Regulations*.

**Budgetary Financial Resources (dollars)**

| 2013–14 Main Estimates | 2013–14 Planned Spending | 2013–14 Total Authorities Available for use | 2013–14 Actual Spending (authorities used) | 2013-14 Difference (actual minus planned) |
|---|---|---|---|---|
| 4,730,913 | 4,893,928 | 6,920,995 | 6,883,816 | 1,989,888 |

**Human Resources (Full-Time Equivalents [FTEs])**

| 2013–14 Planned | 2013–14 Actual | 2013–14 Difference (actual minus planned) |
|---|---|---|
| 37 | 38 | 1 |

**Performance Results**

| Expected Results | Performance Indicators | Targets | Actual Results |
|---|---|---|---|
| Safety deficiencies in the rail industry are addressed | Percentage of responses to recommendations assessed as Fully Satisfactory (since TSB's creation) | 87% by March 31, 2014 | Mostly met: 86% |
| | Percentage of safety advisories on which safety actions have been taken | 60% by March 31, 2014 | Exceeded: 88% 17 safety advisories issued during the year |
| Rail investigations are efficient | Average time for completing investigation reports | 450 days by March 31, 2014 | Exceeded: 435 days |
| | Percentage of investigations completed within the published target time | 75% by March 31, 2014 | Not met: 67% |

## Performance Analysis and Lessons Learned

A total of 16 rail investigations were started in 2013–2014 (12 in 2012-13), and 12 investigations were completed (16 in 2012-13). Fiscal year 2013-14 was a successful year for the Rail Investigations Program. Two of its performance targets were exceeded and good progress was achieved against the remaining targets. Although the percentage of fully satisfactory responses to recommendations dropped slightly compared to last year, this change is simply due to the fact that 3 new recommendations were issued by the TSB during the current year. With significant resources assigned to the Lac-Mégantic investigation and a larger than usual number of active investigations, efforts were focused on careful management of the investigation process through forecasting and milestone tracking. Despite the heavy workload, the TSB also focused on

ensuring that safety communications were issued in a timely manner and that safety actions by the Regulator and industry were tracked and assessed. By ensuring that change agents were promptly made aware of any safety deficiencies, direct safety actions were taken in a timely manner and risks were reduced.

Despite the number of safety actions taken, there has been significant push back on some of the outstanding recommendations due to the costs involved and the perceived minimal direct benefits to the railways. In particular, continued efforts are required to work with industry to address their concerns with respect to the implementation of on-board recorders in locomotives.

The Rail Investigations Program's actual authorities and spending were significantly higher than planned as a result of the Lac-Mégantic investigation, as well as retroactive payments to employees for salary increments and optional payouts for partial or full liquidation of accumulated severance benefits following the ratification of the Technical Services collective agreement, which covers the majority of Rail Investigations employees. Additionally, the increase in the number of Rail investigations underway resulted in higher costs in areas such as overtime and travel, as well as a higher allocation of specialized support services between the 4 programs within the TSB (e.g. human factors, laboratory analysis, report production). The latter also explains the Rail Investigations Program exceeding its planned human resources by 1 FTE.

## Program 1.4 - Pipeline Investigations

**Description**

Under the Pipeline Investigations Program, the TSB conducts independent investigations into selected pipeline occurrences under federal jurisdiction within Canada to identify causes and contributing factors. This program also includes the publication of investigation reports, the formulation of recommendations to improve safety, the communication of safety information, undertaking outreach activities to advocate for change, and the follow-up on responses to recommendations and other safety communications. This program is governed by the *Canadian Transportation Accident Investigation and Safety Board Act* and the *Transportation Safety Board Regulations*.

**Budgetary Financial Resources (dollars)**

| 2013–14 Main Estimates | 2013–14 Planned Spending | 2013–14 Total Authorities Available for use | 2013–14 Actual Spending (authorities used) | 2013-14 Difference (actual minus planned) |
|---|---|---|---|---|
| 443,524 | 446,520 | 355,351 | 353,442 | (93,078) |

**Human Resources (Full-Time Equivalents [FTEs])**

| 2013–14 Planned | 2013–14 Actual | 2013–14 Difference (actual minus planned) |
|---|---|---|
| 3 | 2 | (1) |

**Performance Results**

| Program Expected Results | Performance Indicators | Targets | Actual Results |
|---|---|---|---|
| Safety deficiencies in the pipeline industry are addressed | Percentage of responses to recommendations assessed as Fully Satisfactory (since TSB's creation) | 95% by March 31, 2014 | Exceeded: 100% |
| | Percentage of safety advisories on which safety actions have been taken | 75% by March 31, 2014 | Exceeded: 100% 1 safety advisory issued during the year |
| Pipeline investigations are efficient | Average time for completing investigation reports | 450 days by March 31, 2014 | Exceeded: 402 days |
| | Percentage of investigations completed within the published target time | 100% by March 31, 2014 | Not met: 50% |

## Performance Analysis and Lessons Learned

In 2013–2014, 2 pipeline investigations were started (3 in 2012-13), and 2 investigations were completed (0 in 2012-13). Fiscal year 2013-14 was a successful year for the Pipeline Investigations Program. Three of the performance targets for the Pipeline Investigations Program were exceeded while one was not met. At this time, there are no outstanding active Pipeline recommendations: all have been assessed as Fully Satisfactory.

During the year, pipeline investigators were assigned to assist with the high workload in the Rail Investigations Program, including the Lac-Mégantic investigation. This has resulted in some delays in the on-going pipeline investigations which may lead to an increase in the average time for completing investigation reports in 2014-15. However, this is expected to be a one-time temporary change in the timeliness results and performance should return to normal levels in future years.
The Pipeline Investigations Program's financial and human resources utilization was lower than planned due to a vacant position which will be filled in 2014-15.

## Internal Services

### Description

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; Acquisition Services; and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

**Budgetary Financial Resources (dollars)**

| 2013–14 Main Estimates | 2013–14 Planned Spending | 2013–14 Total Authorities Available for use | 2013–14 Actual Spending (authorities used) | 2013-14 Difference (actual minus planned) |
|---|---|---|---|---|
| 6,534,574 | 6,578,728 | 5,969,177 | 5,937,110 | (641,618) |

**Human Resources (Full-Time Equivalents [FTEs])**

| 2013–14 Planned | 2013–14 Actual | 2013–14 Difference (actual minus planned) |
|---|---|---|
| 48 | 43 | (5) |

**Performance Results**

| Program Expected Results | Performance Indicators | Targets | Actual Results |
|---|---|---|---|
| Effective support to program delivery | Provision of effective and efficient support services | Not applicable | Met: During 2013-14 effective Internal Services were provided while at the same time reducing the financial and human resources required for their delivery. |
| Strengthened management practices | Continuous improvement in ratings for the areas of management in the Treasury Board Secretariat's Management Accountability Framework (MAF) Assessment | Rating of acceptable or above in all areas | Not applicable: The TSB was not assessed as part of the latest MAF Assessments. |
| | Continuous improvement in ratings from the Public Service Commission's (PSC) assessment of the TSB's Departmental Staffing Accountability Report and the PSC's audit of TSB staffing | Rating of acceptable or above in all areas | Met: The most recent Departmental Staffing Accountability Report provided an acceptable rating in all areas assessed.<br><br>The TSB has no outstanding corrective actions from the last PSC audit of staffing. |
| | Effective financial management to ensure corporate commitments towards spending restraints are met without significant impact on operations | Corporate commitments are met | Met: Corporate commitments for 2013-14 spending restraints were met without impacting the delivery of the departmental mandate. |

## Performance Analysis and Lessons Learned

The savings measures resulting from Budget 2012 were in large part targeted towards internal support positions and processes. During 2013-14, the TSB's Corporate Services Branch underwent significant changes in organizational structure in order to find efficiencies in the delivery of internal services and to absorb a large portion of the budget reductions.
The elimination of support positions prompted a review and a realignment of some internal services. Examples of changes include the closure of the TSB library, the closure of the department's warehouse in the National Capital Region and the transfer of compensation activities to Public Works and Government Services Canada shared services. Internal Services procedures were reviewed and updated to streamline and eliminate redundancies. Employees have been encouraged to use on-line self-service tools. Internal service levels were reviewed and reduced in some areas. Work was redistributed to other positions within the organization, including making greater use of existing support staff within the branches.
During the year, there were a number of vacant positions for extended periods as staffing was delayed by the reorganizations and the need to classify new positions. This factor resulted in delaying the progress on certain priorities. For example, limited progress was achieved in the improvement of tools and guidance with respect to information management.

The modernization of the Marine investigations database that captures occurrence information was completed as planned in 2013-14. Work also started on the modernization of the Air investigations database, which is expected to be completed in 2014-15.

As reported in the TSB's 2013-14 Annual Report to Parliament on the Application of the *Access to Information Act*, the department has seen a 38% increase in access requests and a 100% increase in consultation requests from other departments. The increase is primarily attributed to an increased interest in information on rail safety following the accident in Lac-Mégantic. The TSB is reviewing options for meeting the requirements of the *Access to Information Act* in the face of significant increases in workload.

In 2013-14, financial and human resources for the Internal Services Program were managed efficiently. Approximately half of the lapsed funds are explained by lower personnel expenditures due to vacancies while the remaining lapse is attributed to operating efficiencies.

# Section III: Supplementary Information

## Financial Statement Highlights

The TSB prepares annual financial statements on an accrual accounting basis. The unaudited financial statements of the TSB for the year ended March 31, 2014, can be found on the TSB website at http://www.bst-tsb.gc.ca/eng/publications/rmr-dpr/2014/efp-ffs-2014.asp.

**Transportation Safety Board of Canada**
**Condensed Statement of Operations and Departmental Net Financial Position (Unaudited)**
**For the Year Ended March 31, 2014**
**($ thousands)**

| | 2013-14 Planned Results | 2013–14 Actual | 2012–13 Actual | Difference (2013–14 actual minus 2013-14 planned) | Difference (2013–14 actual minus 2012-13 actual) |
|---|---|---|---|---|---|
| Total expenses | 33,453 | 35,921 | 34,496 | 2,468 | 1,425 |
| Total revenues | 44 | 65 | 53 | 21 | 12 |
| Net cost of operations before government funding | 33,409 | 35,856 | 34,443 | 2,447 | 1,413 |
| Departmental net financial position | 1,608 | 3,055 | 1,327 | 1,447 | 1,728 |

The 2013–14 Planned Results are based on estimates known at the time of the Report on Plans and Priorities (RPP). The difference between total expenses for 2013–14 Planned Results and 2013–14 Actual is mainly due to events not known during the RPP planning phase, such as increased expenses resulting from the Lac-Mégantic occurrence investigation and higher than anticipated costs relating to personnel.

The increase of $1.4 million in 2013–14 expenses compared to 2012–13 is primarily due to additional overtime and short-term staffing expenses as a result of the Lac-Mégantic occurrence investigation, salary increments from collective agreements ratified in the year, and for workforce adjustment costs resulting from reorganizations. Expenses in most other categories of spending decreased, which is consistent with the planned reductions resulting from Budget 2012.

The TSB's revenues are incidental and result from cost recovery activities from training or investigation activities, proceeds from the disposal of assets that are no longer being used, and fees generated by requests under the *Access to Information Act*.

| Transportation Safety Board of Canada<br>Condensed Statement of Financial Position (Unaudited)<br>As at March 31, 2014<br>($ thousands) | | | |
|---|---|---|---|
| | 2013–14 | 2012–13 | Difference (2013-14 minus 2012-13) |
| Total net liabilities | 5,629 | 5,991 | (362) |
| Total net financial assets | 2,732 | 1,564 | 1,168 |
| Departmental net debt | 2,897 | 4,427 | (1,530) |
| Total non-financial assets | 5,952 | 5,754 | 198 |
| Departmental net financial position | 3,055 | 1,327 | 1,728 |

The TSB's total net liabilities consist primarily of accounts payable and accrued liabilities relating to operations which account for 43% ($2.4 million) of total liabilities. The liability for employee future benefits pertaining to severance pay represents 36% ($2.0 million) of total liabilities, while the liability for vacation pay and compensatory leave accumulated by employees but not taken at year-end represents 21% ($1.2 million). The decrease of $0.4 million in total liabilities compared to the previous year is mainly attributed to employee future benefits, which has decreased by $0.9 million as a result of changes to severance benefits under newly signed collective agreements. Accounts payable and accrued liabilities increased by $0.5 million, due to an increase in salaries and overtime payable at year-end due to a larger volume of transactions at year-end.

Total net financial assets consist of accounts receivable, advances, and amounts due from the Consolidated Revenue Fund (CRF) of the Government of Canada. The amount due from the CRF represents 97% or $2.7 million of the year-end balance, which is an increase of $1.1 million since 2012-13. This represents the amount of net cash that the TSB is entitled to draw from the CRF in the future to discharge its current liabilities, without further appropriations. The increase in the amount due from the CRF is explained by an increase in year-end accounts payable and the fact that a larger proportion of the TSB's liabilities at March 31, 2014 have been charged to current year appropriations. The TSB's liabilities at March 31, 2013, included accrued liabilities for estimates of salary increments that were not yet payable and therefore not charged to appropriations in that year.

Tangible capital assets make up $5.8 million of the amount reported as non-financial assets. The increase of $0.2 million in non-financial assets between 2012–13 and 2013–14 is mainly due to the capitalization of development work on the modernization of the Air occurrences database.

## Supplementary Information Tables

The supplementary information tables listed below can be found on the TSB website[vi] at the following URLs:

- Departmental Sustainable Development Strategy: http://www.bst-tsb.gc.ca/eng/publications/rmr-dpr/2014/eog-ggo-2014.asp
- User Fees Reporting: http://www.bst-tsb.gc.ca/eng/publications/rmr-dpr/2014/furr-ufrc-2014.asp

# Section IV: Organizational Contact Information

Additional information about the Transportation Safety Board of Canada and its activities is available on the TSB website[vii] or by contacting us at:

Transportation Safety Board of Canada
Place du Centre
200 Promenade du Portage, 4th Floor
Gatineau, Quebec K1A 1K8

E-mail: communications@bst-tsb.gc.ca
Social media: socialmedia-mediassociaux@bst-tsb.gc.ca
Toll Free: 1-800-387-3557
Fax: 819-997-2239

# Appendix: Definitions

**appropriation:** Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

**budgetary expenditures:** Include operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

**Departmental Performance Report:** Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Reports on Plans and Priorities. These reports are tabled in Parliament in the fall.

**full-time equivalent:** Is a measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

**Government of Canada outcomes:** A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas: economic affairs, social affairs, international affairs and government affairs.

**Management, Resources and Results Structure:** A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

**non-budgetary expenditures:** Include net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

**performance:** What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve and how well lessons learned have been identified.

**performance indicator:** A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

**performance reporting:** The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

**planned spending:** For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), planned spending refers to those amounts that receive Treasury Board approval

by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their RPPs and DPRs.

**plans:** The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

**priorities:** Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

**program:** A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

**results:** An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

**Program Alignment Architecture:** A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

**Report on Plans and Priorities:** Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

**Strategic Outcome:** A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

**sunset program:** A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

**target:** A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

**whole-of-government framework:** Maps the financial contributions of federal organizations receiving appropriations by aligning their Programs to a set of 16 government-wide, high-level outcome areas, grouped under four spending areas.

# Endnotes

i Canadian Transportation Accident Investigation and Safety Board Act, http://laws-lois.justice.gc.ca/eng/acts/C-23.4/index.html

ii Transportation Safety Board of Canada, http://www.tsb.gc.ca/eng/index.asp

iii Transportation Safety Board of Canada, http://www.bst-tsb.gc.ca/eng/publications/strat/strat-1112-1516.asp

iv Whole-of-Government Framework, http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx

v Public Works and Government Services Canada, http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html

vi Transportation Safety Board of Canada (corporate publications), http://www.tsb.gc.ca/eng/publications/index.asp

vii Transportation Safety Board of Canada, http://www.tsb.gc.ca/eng